

**CITY OF MANCHESTER
NEW HAMPSHIRE**



FINANCIAL REPORTS

**FOR THE SIX MONTHS ENDED
DECEMBER 31, 2006**

UNAUDITED

CITY OF MANCHESTER, NEW HAMPSHIRE
QUARTERLY FINANCIAL REPORTS
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City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
December 31, 2006
(UNAUDITED)
GAAP Basis
(QT2BSCONS)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
ASSETS:							
Cash and Cash Equivalents	\$ 52,157,895.36	\$ 1,784,450.79	\$ (18,221,873.37)	\$ 423,823.45	\$ 36,144,296.23	\$ 3,377,550.86	\$ 39,521,847.09
Restricted Cash	8,799,755.02	5,246,670.50	1,505,458.32	14,755,517.42	30,307,401.26	47,136,264.15	77,443,665.41
Investments	24,898,174.92	48,359.15	16,337,677.48	2,992,386.18	44,276,597.73	41,391,477.07	85,668,074.80
Receivables	9,179,254.73	6,435,586.18	(4,491,162.63)	1,437.20	11,125,115.48	17,359,064.23	28,484,179.71
Prepaid Expenses						4,588,718.47	4,588,718.47
Due From Other Funds	539,634.93				539,634.93		539,634.93
Inventories	808,609.06				808,609.06	1,084,107.08	1,892,716.14
Land held for resale	3,000,000.00				3,000,000.00		3,000,000.00
Property and Equipment, Net						594,566,500.02	594,566,500.02
TOTAL ASSETS:	\$ 99,383,324.02	\$ 13,515,066.62	\$ (4,869,900.20)	\$ 18,173,164.25	\$ 126,201,654.69	\$ 709,503,681.88	\$ 835,705,336.57
LIABILITIES AND FUND EQUITY							
LIABILITIES:							
Accounts Payable	\$ 3,765,997.44	\$ 7,245,255.88	\$ 4,551,697.68		\$ 15,562,951.00	\$ 5,242,601.71	\$ 20,805,552.71
Retainage Payable	35,466.18				35,466.18	3,538,675.97	3,574,142.15
Accrued Liabilities	1,465,930.89	48,721.92			1,514,652.81	6,538,996.98	8,053,649.79
Other Liabilities	6,615,708.21	437,065.26			7,052,773.47	10,393,616.63	17,446,390.10
Insurance Claims Payable	845,167.00				845,167.00		845,167.00
Due to Other Funds		(8,585.46)			(8,585.46)	548,220.39	539,634.93
Due to School District	27,013,271.63				27,013,271.63		27,013,271.63
Bonds Pay Due in more than one year						328,141,992.61	328,141,992.61
Accrual for Compensated Absences						2,093,797.29	2,093,797.29
Deferred Revenue	4,191,824.17	1,592,148.28	389,926.17		6,173,898.62	9,908.00	6,183,806.62
TOTAL LIABILITIES	43,933,365.52	9,314,605.88	4,941,623.85		58,189,595.25	356,507,809.58	414,697,404.83

City of Manchester, New Hampshire
Combined Statement of Revenues, Expenditures,
and Changes in Fund Balances
-All Governmental Fund Types-
For the six months ended December 31, 2006
(UNAUDITED)
(QT2REGOV)

	General	Special Revenue	Capital Projects	Permanent Trust Funds	Total (Memorandum Only)
REVENUE:					
Taxes	\$ 72,299,107.58				\$ 72,299,107.58
Federal and State Grants and Aid	3,879,476.61	\$ 4,104,541.13			7,984,017.74
Nonenterprise charge:sales & service	1,262,866.36	156,048.64			1,418,915.00
Licenses and Permits	9,500,850.53				9,500,850.53
Interest	1,304,691.59	42,204.31	\$ 232,679.71	\$ 78,554.96	1,658,130.57
Contributions				49,374.97	49,374.97
Other	3,368,243.16	185,897.11		156,489.58	3,710,629.85
TOTAL REVENUES:	<u>91,615,235.83</u>	<u>4,488,691.19</u>	<u>232,679.71</u>	<u>284,419.51</u>	<u>96,621,026.24</u>
EXPENDITURES					
Current					
General Government	12,473,360.42	2,139,174.23	2,830,936.60	23,408.66	17,466,879.91
Public Safety	22,987,554.63	1,031,368.30	26,986.50		24,045,909.43
Health and Sanitation	1,437,712.01	612,531.35			2,050,243.36
Highways and Streets	9,811,825.98	3,842,449.95	1,219,874.66		14,874,150.59
Welfare and Human Services	599,470.11	61,513.48			660,983.59
Education and Library	1,280,887.58		32,577.20		1,313,464.78
Parks and Recreation	1,776,126.31	616,685.35	367,790.61		2,760,602.27
Investment management fee				6,134.49	6,134.49
Debt Service:					
Principal Retirement	5,471,974.32				5,471,974.32
Interest	2,819,236.38				2,819,236.38
TOTAL EXPENDITURES	<u>58,658,147.74</u>	<u>8,303,722.66</u>	<u>4,478,165.57</u>	<u>29,543.15</u>	<u>71,469,579.12</u>
Excess/(deficiency) of Revenues					
Over Expenditures	32,957,088.09	(3,815,031.47)	(4,245,485.86)	254,876.36	25,151,447.12
OTHER FINANCING SOURCES(USES):					
Bond proceeds			126,988.05		126,988.05
Transfers In	3,549.35	2,055,638.00	44,000.00		2,103,187.35
Transfers Out	(2,827,638.00)	(231,549.35)	(44,000.00)		(3,103,187.35)
TOTAL OTHER	<u>(2,824,088.65)</u>	<u>1,824,088.65</u>	<u>126,988.05</u>		<u>(873,011.95)</u>
Excess(deficiency) of rev and other sources over exp and other uses	30,132,999.44	(1,990,942.82)	(4,118,497.81)	254,876.36	24,278,435.17
Fund Balance, Beginning of Period	<u>25,316,959.06</u>	<u>6,191,403.56</u>	<u>(5,693,026.24)</u>	<u>17,918,287.89</u>	<u>43,733,624.27</u>
Fund Balance, End of Period	<u>\$ 55,449,958.50</u>	<u>\$ 4,200,460.74</u>	<u>\$ (9,811,524.05)</u>	<u>\$ 18,173,164.25</u>	<u>\$ 68,012,059.44</u>

City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
December 31, 2006
(UNAUDITED)
GAAP Basis
(QT2BSCONS)

	General	Special Revenue	Capital Projects	Permanent Trusts	Total Governmental Funds	Enterprise	Total Primary Government Funds
FUND EQUITY:							
Investment in Capital Assets, net of Related Debt						346,416,934.22	346,416,934.22
Retained Earnings:							
Reserved for Equipment Replacement						345,752.13	345,752.13
Reserved for Coverage Account						136,464.15	136,464.15
Reserved for PFCs						3,837,491.83	3,837,491.83
Reserved for Revenue Bond O&M						9,366,000.00	9,366,000.00
Reserved for Revenue Fund						2,700,752.24	2,700,752.24
Unreserved						(9,807,522.27)	(9,807,522.27)
Fund Balances:							
Reserved:							
Encumbrances	4,222,434.97	1,550,829.53	1,524,945.63		7,298,210.13		7,298,210.13
Arts & Cultural Events		437,338.22			437,338.22		437,338.22
Cemetery and Other Trust Funds				\$ 15,470,144.57	15,470,144.57		15,470,144.57
Library Trust Funds				2,703,019.68	2,703,019.68		2,703,019.68
Workmen's Compensation	2,338,749.00				2,338,749.00		2,338,749.00
Health Insurance	517,333.21				517,333.21		517,333.21
Inventory	895,311.80				895,311.80		895,311.80
Special Revenue Reserve	7,831,632.75				7,831,632.75		7,831,632.75
Revenue Stabilization	10,098,844.56				10,098,844.56		10,098,844.56
General Liability Insurance	931,926.03				931,926.03		931,926.03
Unreserved:							
Designated Continued Appropriations		2,212,292.99			2,212,292.99		2,212,292.99
Designated Capital Projects			(11,336,469.68)		(11,336,469.68)		(11,336,469.68)
Undesignated	28,613,726.18				28,613,726.18		28,613,726.18
Total Fund Equity:	55,449,958.50	4,200,460.74	(9,811,524.05)	18,173,164.25	68,012,059.44	352,995,872.30	421,007,931.74
Total Liabilities & Equity	\$ 99,383,324.02	\$ 13,515,066.62	\$ (4,869,900.20)	\$ 18,173,164.25	\$ 126,201,654.69	\$ 709,503,681.88	\$ 835,705,336.57

City of Manchester, New Hampshire
Combined Balance Sheet
All Fund Types
December 31, 2006
(Unaudited)
GAAP Basis
(QT2BSCOMP)

	General Fund 12/31/2006	General Fund 12/31/2005	Increase (Decrease)	Percent Change
ASSETS:				
Cash and Cash Equivalents	\$ 52,157,895.36	\$ 41,679,753.36	\$ 10,478,142.00	25.14
Restricted Cash	8,799,755.02	4,603,069.19	4,196,685.83	91.17
Investments	24,898,174.92	28,883,379.73	(3,985,204.81)	(13.80)
Receivables	9,179,254.73	7,847,290.57	1,331,964.16	16.97
Due From Other Funds	539,634.93	1,815,415.72	(1,275,780.79)	(70.27)
Inventories	808,609.06	761,614.70	46,994.36	6.17
Land held for resale	3,000,000.00	2,555,000.00	445,000.00	17.42
TOTAL ASSETS:	\$ 99,383,324.02	\$ 88,145,523.27	\$ 11,237,800.75	12.75
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts Payable	\$ 3,765,997.44	\$ 3,778,580.07	\$ (12,582.63)	(0.33)
Retainage Payable	35,466.18	11,762.84	23,703.34	201.51
Accrued Liabilities	1,465,930.89	1,141,094.47	324,836.42	28.47
Other Liabilities	6,615,708.21	1,511,185.74	5,104,522.47	337.78
Insurance Claims Payable	845,167.00	835,000.00	10,167.00	1.22
Due to School District	27,013,271.63	25,693,130.06	1,320,141.57	5.14
Deferred Revenue	4,191,824.17	3,829,582.97	362,241.20	9.46
TOTAL LIABILITIES	43,933,365.52	36,800,336.15	7,133,029.37	19.38
FUND EQUITY:				
Retained Earnings:				
Fund Balances:				
Reserved:				
Encumbrances	4,222,434.97	4,362,221.92	(139,786.95)	(3.20)
Workmen's Compensation	2,338,749.00	2,388,525.00	(49,776.00)	(2.08)
Health Insurance	517,333.21	956,761.02	(439,427.81)	(45.93)
Inventory	895,311.80	709,034.21	186,277.59	26.27
Advances		1,743,446.56	(1,743,446.56)	(100.00)
Special Revenue Reserve	7,831,632.75	5,044,478.89	2,787,153.86	55.25
Revenue Stabilization	10,098,844.56	10,098,844.56		
General Liability Insurance	931,926.03	1,079,643.56	(147,717.53)	(13.68)
Unreserved:				
Undesignated	28,613,726.18	24,962,231.40	3,651,494.78	14.63
Total Fund Equity:	55,449,958.50	51,345,187.12	4,104,771.38	7.99
Total Liabilities & Equity	\$ 99,383,324.02	\$ 88,145,523.27	\$ 11,237,800.75	12.75

CITY OF MANCHESTER, NEW HAMPSHIRE
STATEMENTS OF REVENUES, EXPENDITURES AND CHANGES IN
FUND BALANCES BUDGET AND ACTUAL (BUDGET BASIS)
-GENERAL FUND-
FOR THE SIX MONTHS ENDED DECEMBER 31, 2006 & 2005
(UNAUDITED)
GAAP Basis
(QT2RECOMP)

	<u>FY 2007 ACTUALS</u>	<u>FY 2006 ACTUALS</u>	<u>INC(DEC) ACTUAL</u>	<u>PERCENT CHANGE</u>
REVENUE:				
Taxes	\$ 72,299,107.58	\$ 67,547,911.20	\$ 4,751,196.38	7.03
Federal and State Grants in Aid	3,879,476.61	3,953,435.48	(73,958.87)	(1.87)
Nonenterprise charges for sales and services	1,262,866.36	2,249,557.89	(986,691.53)	(43.86)
Licenses and Permits	9,500,850.53	10,726,601.52	(1,225,750.99)	(11.43)
Interest	1,304,691.59	888,900.19	415,791.40	46.78
Other	3,368,243.16	3,001,295.26	366,947.90	12.23
TOTAL REVENUES:	<u>91,615,235.83</u>	<u>88,367,701.54</u>	<u>3,247,534.29</u>	<u>3.68</u>
EXPENDITURES:				
Current:				
General Government	12,473,360.42	11,756,905.41	716,455.01	6.09
Public Safety	22,987,554.63	21,970,290.79	1,017,263.84	4.63
Health and Sanitation	1,437,712.01	1,482,364.58	(44,652.57)	(3.01)
Highways and Streets	9,811,825.98	10,909,138.54	(1,097,312.56)	(10.06)
Welfare and Human Services	599,470.11	659,647.65	(60,177.54)	(9.12)
Education and Library	1,280,887.58	1,323,764.94	(42,877.36)	(3.24)
Parks and Recreation	1,776,126.31	1,741,139.48	34,986.83	2.01
Debt Service:				
Principal Retirement	5,471,974.32	5,874,251.12	(402,276.80)	(6.85)
Interest	2,819,236.38	3,022,185.08	(202,948.70)	(6.72)
TOTAL EXPENDITURES:	<u>58,658,147.74</u>	<u>58,739,687.59</u>	<u>(81,539.85)</u>	<u>(0.14)</u>
Excess/(deficiency) of Revenues Over Expenditures	32,957,088.09	29,628,013.95	3,329,074.14	11.24
OTHER FINANCING SOURCES(USES):				
Transfers In	3,549.35	2,844.81	704.54	24.77
Transfers Out	(2,827,638.00)	(2,334,565.00)	(493,073.00)	21.12
TOTAL OTHER:	<u>(2,824,088.65)</u>	<u>(2,331,720.19)</u>	<u>(492,368.46)</u>	<u>21.12</u>
Excess(deficiency) of rev and other sources over exp and other uses	30,132,999.44	27,296,293.76	2,836,705.68	10.39
Fund Balance, Beginning of Period	<u>25,316,959.06</u>	<u>24,048,893.36</u>	<u>1,268,065.70</u>	<u>5.27</u>
Fund Balance, End of Period	<u>\$ 55,449,958.50</u>	<u>\$ 51,345,187.12</u>	<u>\$ 4,104,771.38</u>	<u>7.99</u>

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department With Restricted Items
 For The Six Months Ended December 31, 2006 and 2005
 (UNAUDITED)
 Budget Basis
 QT2BUDCOMP

	FY 2007 MODIFIED	FY 2007 OBLIGATIONS	FY 2007 UNOBLIGATED	FY 2007 PERCENT	FY 2006 MODIFIED	FY 2006 OBLIGATIONS	FY 2006 UNOBLIGATED	FY 2006 PERCENT
AGENCIES								
ALDERMEN	\$ 197,127.00	\$ 88,943.28	\$ 108,183.72	54.88	\$ 167,064.00	\$ 77,381.38	\$ 89,682.62	53.68
ASSESSORS	780,553.00	359,762.27	420,790.73	53.91	712,175.00	352,431.25	359,743.75	50.51
BUILDING	1,507,186.00	722,552.50	784,633.50	52.06	1,510,165.00	815,902.92	694,262.08	45.97
CITY CLERK	1,158,838.00	572,365.82	586,472.18	50.61	1,341,809.00	622,705.09	719,103.91	53.59
MEDO	380,823.00	158,728.76	222,094.24	58.32	261,662.00	149,576.37	112,085.63	42.84
CITY SOLICITOR	1,274,640.00	938,497.57	336,142.43	26.37	1,444,289.00	866,360.27	577,928.73	40.01
FINANCE	1,304,313.00	623,275.47	681,037.53	52.21	1,252,799.00	583,237.01	669,561.99	53.45
CENTRAL PURCHASING	200,000.00	44,379.04	155,620.96	77.81				
INFORMATION SYSTEMS	2,030,336.00	1,305,851.65	724,484.35	35.68	2,189,239.00	1,195,719.01	993,519.99	45.38
MAYOR	304,231.00	145,089.98	159,141.02	52.31	287,706.00	144,013.90	143,692.10	49.94
OFFICE OF YOUTH SERVICES	596,927.00	296,082.45	300,844.55	50.40	552,317.00	281,284.70	271,032.30	49.07
HUMAN RESOURCES	1,002,385.00	338,923.86	663,461.14	66.19	1,005,330.00	(66,597.65)	1,071,927.65	106.62
PLANNING	963,019.00	472,187.06	490,831.94	50.97	938,094.00	471,143.95	466,950.05	49.78
BUILDING MAINTENANCE DIVISION	6,921,325.00	5,710,754.84	1,210,570.16	17.49	7,136,745.00	5,633,974.72	1,502,770.28	21.06
TAX COLLECTOR	766,812.00	324,936.83	441,875.17	57.62	749,126.00	362,880.11	386,245.89	51.56
FIRE	22,840,146.00	11,369,441.43	11,470,704.57	50.22	21,729,734.00	11,284,033.47	10,445,700.53	48.07
POLICE	22,795,498.00	11,705,002.55	11,090,495.45	48.65	21,324,143.00	10,841,244.58	10,482,898.42	49.16
HEALTH	3,568,561.00	1,437,495.17	2,131,065.83	59.72	3,344,022.00	1,484,200.16	1,859,821.84	55.62
HIGHWAY	21,411,073.00	10,261,841.22	11,149,231.78	52.07	19,767,871.00	10,156,915.86	9,610,955.14	48.62
TRAFFIC	962,213.00	442,277.13	519,935.87	54.04	2,980,398.00	1,238,778.11	1,741,619.89	58.44
WELFARE	1,310,819.00	612,604.04	698,214.96	53.27	1,271,386.00	678,800.92	592,585.08	46.61
PARKS & RECREATION	3,654,221.00	1,845,910.73	1,808,310.27	49.49	3,378,464.00	1,694,448.78	1,684,015.22	49.85
MCTV	396,754.00		396,754.00	100.00	455,000.00	276,050.90	178,949.10	39.33
LIBRARY	2,780,715.00	1,288,098.46	1,492,616.54	53.68	2,643,260.00	1,325,350.25	1,317,909.75	49.86
ELDERLY SERVICES	313,615.00	181,078.49	132,536.51	42.26	303,264.00	165,856.87	137,407.13	45.31
TOTAL AGENCIES	99,422,130.00	51,246,080.60	48,176,049.40	48.46	96,746,062.00	50,635,692.93	46,110,369.07	47.66
NON DEPARTMENTAL ITEMS								
SALARY ADJUSTMENT	400,000.00		400,000.00	100.00				
CONTINGENCY	295,283.00		295,283.00	100.00	285,370.80		285,370.80	100.00
CIVIC CONTRIBUTIONS	152,700.00	121,495.91	31,204.09	20.43	164,340.00	94,169.27	70,170.73	42.70
NON CITY PROGRAMS	68,817.00	69,149.43	(332.43)	(0.48)	68,817.00	68,817.00		
SAFETY REVIEW BOARD	40,000.00	17,732.24	22,267.76	55.67	40,660.00	20,329.76	20,330.24	50.00
COMMUNITY IMPROVEMENT PROGRAM	1,827,638.00	1,827,638.00			2,271,765.00	2,234,565.00	37,200.00	1.64
MOTORIZED EQUIPMENT REPLACEMENT	1,080,000.00	664,197.98	415,802.02	38.50	760,791.97	690,353.86	70,438.11	9.26
TRANSIT SUBSIDY	1,100,000.00	1,100,000.00			1,074,691.00	1,074,691.00		
EMPLOYEE MEDICAL SERVICES	100,000.00	19,109.50	80,890.50	80.89	116,987.23	33,959.50	83,027.73	70.97
CONSERVATION COMMISSION	14,842.00	1,865.14	12,976.86	87.43	10,000.00	1,702.59	8,297.41	82.97
MATURING DEBT	8,341,600.00	5,471,974.32	2,869,625.68	34.40	9,986,025.00	5,874,251.12	4,111,773.88	41.18
INTEREST ON MATURING DEBT	5,441,950.00	2,819,236.38	2,622,713.62	48.19	5,481,700.00	3,022,185.08	2,459,514.92	44.87
TECHNOLOGY RESERVE	250,000.00	122,655.57	127,344.43	50.94	250,000.00	77,272.31	172,727.69	69.09
TRUST FUND (MER)					500,000.00		500,000.00	100.00
TOTAL NON DEPARTMENTAL ITEMS	19,112,830.00	12,235,054.47	6,877,775.53	35.99	21,011,148.00	13,192,296.49	7,818,851.51	37.21
TOTAL GENERAL FUND	<u>\$ 118,534,960.00</u>	<u>\$ 63,481,135.07</u>	<u>\$ 55,053,824.93</u>	<u>46.45</u>	<u>\$ 117,757,210.00</u>	<u>\$ 63,827,989.42</u>	<u>\$ 53,929,220.58</u>	<u>45.80</u>

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended December 31, 2006 And 2005
 (UNAUDITED)
 Budget Basis
 QT2BUDBNBF

	FY 2007 MODIFIED	FY 2007 OBLIGATIONS	FY 2007 UNOBLIGATED	FY 2007 PERCENT	FY 2006 MODIFIED	FY 2006 OBLIGATIONS	FY 2006 UNOBLIGATED	FY 2006 PERCENT
AGENCIES								
ALDERMEN	\$ 70,000.00	\$ 35,000.00	\$ 35,000.00	50.00	\$ 70,000.00	\$ 33,750.00	\$ 36,250.00	51.79
ASSESSORS	585,861.00	274,034.59	311,826.41	53.23	576,470.00	281,137.01	295,332.99	51.23
BUILDING	1,077,690.00	520,658.46	557,031.54	51.69	1,121,461.00	574,238.96	547,222.04	48.80
CITY CLERK	900,902.00	443,333.06	457,568.94	50.79	1,101,995.00	503,609.70	598,385.30	54.30
MEDO	305,517.00	130,009.82	175,507.18	57.45	206,439.00	119,183.74	87,255.26	42.27
CITY SOLICITOR	974,910.00	538,840.97	436,069.03	44.73	986,659.00	473,147.62	513,511.38	52.05
FINANCE	1,025,592.00	499,943.46	525,648.54	51.25	1,047,625.00	485,179.67	562,445.33	53.69
CENTRAL PURCHASING`	144,500.00	36,249.56	108,250.44	74.91				
INFORMATION SYSTEMS	1,606,835.00	1,108,841.73	497,993.27	30.99	1,811,723.00	1,000,918.31	810,804.69	44.75
MAYOR	229,116.00	106,850.89	122,265.11	53.36	218,554.00	108,335.07	110,218.93	50.43
OFFICE OF YOUTH SERVICES	442,218.00	213,904.78	228,313.22	51.63	424,840.00	220,602.64	204,237.36	48.07
HUMAN RESOURCES	724,599.00	362,672.56	361,926.44	49.95	723,452.00	373,982.61	349,469.39	48.31
PLANNING	723,578.00	355,560.70	368,017.30	50.86	725,677.00	365,810.82	359,866.18	49.59
BUILDING MAINTENANCE DIVISION	6,465,169.00	5,501,736.38	963,432.62	14.90	6,806,539.00	5,452,049.48	1,354,489.52	19.90
TAX COLLECTOR	541,133.00	238,464.42	302,668.58	55.93	587,954.00	272,305.25	315,648.75	53.69
FIRE	16,943,891.00	8,564,569.06	8,379,321.94	49.45	16,333,849.00	8,575,819.10	7,758,029.90	47.50
POLICE	17,233,745.00	8,980,689.86	8,253,055.14	47.89	16,655,136.00	8,345,044.69	8,310,091.31	49.90
HEALTH	2,624,350.00	1,081,061.81	1,543,288.19	58.81	2,555,748.00	1,128,923.40	1,426,824.60	55.83
HIGHWAY	17,664,423.00	8,497,660.84	9,166,762.16	51.89	16,405,469.00	8,417,841.30	7,987,627.70	48.69
TRAFFIC	637,945.00	324,154.85	313,790.15	49.19	2,697,487.00	1,102,150.29	1,595,336.71	59.14
WELFARE	1,091,026.00	509,544.94	581,481.06	53.30	1,099,324.00	587,124.36	512,199.64	46.59
PARKS & RECREATION	3,001,623.00	1,486,354.51	1,515,268.49	50.48	2,776,524.00	1,380,088.24	1,396,435.76	50.29
MCTV	396,754.00		396,754.00	100.00	433,600.00		157,549.10	36.34
LIBRARY	2,066,940.00	993,357.72	1,073,582.28	51.94	2,107,021.00	1,046,453.02	1,060,567.98	50.33
ELDERLY SERVICES	214,043.00	135,964.65	78,078.35	36.48	220,659.00	125,764.52	94,894.48	43.01
TOTAL AGENCIES	77,692,360.00	40,939,459.62	36,752,900.38	47.31	77,694,205.00	41,249,510.70	36,444,694.30	46.91
RESTRICTED ITEMS								
HEALTH INSURANCE	9,944,148.00	4,656,731.86	5,287,416.14	53.17	8,245,674.00	4,054,835.04	4,190,838.96	50.82
DENTAL INSURANCE	820,615.00	383,508.55	437,106.45	53.27	852,642.00	387,875.18	464,766.82	54.51
DEATH BENEFIT	59,069.00	30,097.10	28,971.90	49.05	85,474.00	30,381.66	55,092.34	64.46
WORKER'S COMPENSATION	1,254,400.00	325,550.59	928,849.41	74.05	945,176.00	549,792.28	395,383.72	41.83
DISABILITY INSURANCE	56,881.00	29,664.82	27,216.18	47.85	79,924.00	29,761.46	50,162.54	62.76
CITY RETIREMENT	3,137,728.00	1,550,698.49	1,587,029.51	50.58	2,323,317.00	1,106,880.24	1,216,436.76	52.36
FIRE STATE PENSION	2,007,754.00	1,074,470.90	933,283.10	46.48	2,063,974.00	1,071,987.12	991,986.88	48.06
POLICE STATE PENSION	1,135,292.00	670,148.81	465,143.19	40.97	1,229,735.00	616,160.56	613,574.44	49.89
FICA	2,507,842.00	1,191,183.83	1,316,658.17	52.50	2,580,878.00	1,186,340.94	1,394,537.06	54.03
UNEMPLOYMENT	20,000.00	10,288.36	9,711.64	48.56	20,000.00	20,000.00		
TUITION	50,000.00	26,309.61	23,690.39	47.38	50,000.00	27,788.93	22,211.07	44.42
CGL INSURANCE	736,542.00	357,968.06	378,573.94	51.40	575,564.00	304,951.79	270,612.21	47.02
TOTAL RESTRICTED ITEMS	21,730,271.00	10,306,620.98	11,423,650.02	52.57	19,052,358.00	9,386,755.20	9,665,602.80	50.73

City of Manchester, New Hampshire
 Budget vs Actual Expenditures - General Fund
 By Department Without Restricted Items
 For The Six Months Ended December 31, 2006 And 2005
 (UNAUDITED)
 Budget Basis
 QT2BUDNBNF

	FY 2007 MODIFIED	FY 2007 OBLIGATIONS	FY 2007 UNOBLIGATED	FY 2007 PERCENT	FY 2006 MODIFIED	FY 2006 OBLIGATIONS	FY 2006 UNOBLIGATED	FY 2006 PERCENT
NON DEPARTMENTAL ITEMS								
SALARY ADJUSTMENT	400,000.00		400,000.00	100.00				
CONTINGENCY	295,283.00		295,283.00	100.00	285,370.80		285,370.80	100.00
CIVIC CONTRIBUTIONS	152,700.00	121,495.91	31,204.09	20.43	164,340.00	94,169.27	70,170.73	42.70
NON CITY PROGRAMS	68,817.00	69,149.43	(332.43)	(0.48)	68,817.00	68,817.00		
SAFETY REVIEW BOARD	40,000.00	17,732.24	22,267.76	55.67	40,660.00	20,329.76	20,330.24	50.00
COMMUNITY IMPROVEMENT PROGRAM	1,827,638.00	1,827,638.00			2,271,765.00	2,234,565.00	37,200.00	1.64
MOTORIZED EQUIPMENT REPLACEMENT	1,080,000.00	664,197.98	415,802.02	38.50	760,791.97	690,353.86	70,438.11	9.26
TRANSIT SUBSIDY	1,100,000.00	1,100,000.00			1,074,691.00	1,074,691.00		
EMPLOYEE MEDICAL SERVICES	100,000.00	19,109.50	80,890.50	80.89	116,987.23	33,959.50	83,027.73	70.97
CONSERVATION COMMISSION	14,341.00	1,865.14	12,475.86	86.99	9,499.00	1,129.62	8,369.38	88.11
MATURING DEBT	8,341,600.00	5,471,974.32	2,869,625.68	34.40	9,986,025.00	5,874,251.12	4,111,773.88	41.18
INTEREST ON MATURING DEBT	5,441,950.00	2,819,236.38	2,622,713.62	48.19	5,481,700.00	3,022,185.08	2,459,514.92	44.87
TECHNOLOGY RESERVE	250,000.00	122,655.57	127,344.43	50.94	250,000.00	77,272.31	172,727.69	69.09
TRUST FUND (MER)					500,000.00		500,000.00	100.00
TOTAL NON DEPARTMENTAL ITEMS	19,112,329.00	12,235,054.47	6,877,274.53	35.98	21,010,647.00	13,191,723.52	7,818,923.48	37.21
TOTAL GENERAL FUND	\$ 118,534,960.00	\$ 63,481,135.07	\$ 55,053,824.93	46.45	\$ 117,757,210.00	\$ 63,827,989.42	\$ 53,929,220.58	45.80

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Department - General Fund
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2006
 (UNAUDITED)
 Budget Basis
 SPREVAGEN

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
AGENCIES				
ASSESSORS	\$ 795,600.00	\$ 678,594.49	\$ 117,005.51	14.71
BUILDING	2,050,000.00	1,341,136.06	708,863.94	34.58
CITY CLERK	1,727,655.00	258,704.59	1,468,950.41	85.03
MEDO	264,282.00	53,175.84	211,106.16	79.88
CITY SOLICITOR	460,751.00	65,000.00	395,751.00	85.89
FINANCE	7,982,654.00	3,088,200.28	4,894,453.72	61.31
INFORMATION SYSTEMS	40,210.00	292.46	39,917.54	99.27
HUMAN RESOURCES	12,000.00	141,607.36	(129,607.36)	(1,080.06)
PLANNING BOARD	349,000.00	56,258.96	292,741.04	83.88
BUILDING MAINTENANCE DIVISION	5,861,370.00	2,355,000.78	3,506,369.22	59.82
TAX COLLECTOR	16,947,400.00	7,922,798.83	9,024,601.17	53.25
FIRE	418,250.00	59,747.13	358,502.87	85.71
POLICE	917,596.00	264,075.10	653,520.90	71.22
HEALTH	2,078,253.00	670,393.70	1,407,859.30	67.74
HIGHWAY	3,568,494.00	2,157,183.57	1,411,310.43	39.55
TRAFFIC	31,800.00	4,920.16	26,879.84	84.53
WELFARE	95,000.00	41,528.51	53,471.49	56.29
CEMETERY, PARKS & RECREATION	642,755.00	237,672.46	405,082.54	63.02
CIP		3,549.35	(3,549.35)	
TOTAL AGENCIES	<u>\$ 44,243,070.00</u>	<u>\$ 19,399,839.63</u>	<u>\$ 24,843,230.37</u>	<u>56.15</u>

City of Manchester, New Hampshire
 Budget vs Actual Revenue By Type - General Fund
 Non-Property Tax Revenues
 For The Six Months Ended December 31, 2006
 (UNAUDITED)
 Budget Basis
 SPREVNPRP

	MODIFIED BUDGET	REVENUE RECOGNIZED	UNRECOGNIZED BALANCE	PERCENTAGE UNRECOGNIZED
TAXES, INTEREST AND PENALTIES				
BOAT TAXES	\$ 40,000.00	\$ 11,501.50	\$ 28,498.50	71.25
MISCELLANEOUS TAXES	62,000.00	4,679.16	57,320.84	92.45
INTEREST AND PENALTIES	583,000.00	159,382.71	423,617.29	72.66
CABLE FRANCHISE FEES	1,050,000.00	73,738.82	976,261.18	92.98
TOTAL TAXES, INTEREST AND PENALTIES	1,735,000.00	249,302.19	1,485,697.81	85.63
LICENSES AND PERMITS				
AUTO REGISTRATIONS	16,820,000.00	7,978,050.76	8,841,949.24	52.57
LICENSES	421,450.00	81,915.50	339,534.50	80.56
PERMITS	2,427,400.00	1,466,635.77	960,764.23	39.58
TOTAL LICENSES AND PERMITS	19,668,850.00	9,526,602.03	10,142,247.97	51.57
INTERGOVERNMENTAL				
FEDERAL REVENUES	237,000.00	27,405.88	209,594.12	88.44
PAYMENTS IN LIEU OF TAXES	771,000.00	619,867.16	151,132.84	19.60
STATE REVENUES	6,417,834.00	3,232,203.57	3,185,630.43	49.64
TOTAL INTERGOVERNMENTAL	7,425,834.00	3,879,476.61	3,546,357.39	47.76
SALES AND SERVICES				
GENERAL REVENUES	171,925.00	75,805.91	96,119.09	55.91
PUBLIC SAFETY	179,400.00	84,988.38	94,411.62	52.63
HIGHWAY	560,200.00	385,470.38	174,729.62	31.19
TRAFFIC	200.00		200.00	100.00
SANITATION	30,000.00	9,109.04	20,890.96	69.64
HEALTH		4,871.00	(4,871.00)	
CEMETERY, PARKS & RECREATION	159,645.00	196,601.00	(36,956.00)	(23.15)
ZONING BOARD	27,000.00	30,949.38	(3,949.38)	(14.63)
PARKING VIOLATIONS	18,000.00	5,050.00	12,950.00	71.94
COURT FINES	65,000.00	57,881.98	7,118.02	10.95
OTHER FINES		550.00	(550.00)	
FEES	995,280.00	301,731.01	693,548.99	69.68
WITNESS FEES	95,100.00	82,490.62	12,609.38	13.26
TOTAL SALES AND SERVICES	2,301,750.00	1,235,498.70	1,066,251.30	46.32
OTHER REVENUE SOURCES				
INTEREST INCOME	2,434,000.00	1,136,691.59	1,297,308.41	53.30
FUND TRANSFERS	493,194.00	3,549.35	489,644.65	99.28
REIMBURSEMENTS	1,060,906.00	242,099.45	818,806.55	77.18
RENTALS & LEASES	758,200.00	21,036.00	737,164.00	97.23
SCHOOL CHARGEBACKS	8,264,748.00	3,045,432.74	5,219,315.26	63.15
MISCELLANEOUS	100,588.00	60,150.97	40,437.03	40.20
TOTAL OTHER REVENUE SOURCES	13,111,636.00	4,508,960.10	8,602,675.90	65.61
TOTAL	\$ 44,243,070.00	\$ 19,399,839.63	\$ 24,843,230.37	56.15

City of Manchester, New Hampshire
Budget vs Actual Revenue By Type -
Non-Property Tax Revenues
For The Six Months Ended December 31, 2006 And 2005
(UNAUDITED)
Budget Basis
SPREVCOMP

	ACTUAL FY 2006	MODIFIED BUDGET FY07	DIFFERENCE ACTUAL 06 VS BUDGET 07	PERCENTAGE DIFFERENCE FY06 VS FY07	6 MONTHS ACTUAL FY06	6 MONTHS ACTUAL FY07	DIFFERENCE ACTUAL 06 VS ACTUAL 07	PERCENTAGE DIFFERENCE FY06 VS FY07
TAXES, INTEREST AND PENALTIES								
BOAT TAXES	\$ 35,223.00	\$ 40,000.00	\$ 4,777.00	13.56	\$ 9,823.00	\$ 11,501.00	\$ 1,678.00	17.09
MISCELLANEOUS TAXES	37,844.00	62,000.00	24,156.00	63.83	32,306.00	4,679.00	(27,626.00)	(85.52)
INTEREST AND PENALTIES	582,657.00	583,000.00	343.00	0.06	147,149.00	159,382.00	12,233.00	8.31
CABLE FRANCHISE FEES	987,449.00	1,050,000.00	62,551.00	6.33	63,020.00	73,738.00	10,718.00	17.01
TOTAL TAXES, INTEREST AND PENALTIES	1,643,173.00	1,735,000.00	91,827.00	5.59	252,298.00	249,302.00	(2,995.00)	(1.19)
LICENSES AND PERMITS								
AUTO REGISTRATIONS	16,244,113.00	16,820,000.00	575,887.00	3.55	7,853,315.00	7,978,050.00	124,735.00	1.59
LICENSES	432,468.00	421,450.00	(11,018.00)	(2.55)	69,834.00	81,915.00	12,081.00	17.30
PERMITS	2,224,113.00	2,427,400.00	203,286.00	9.14	1,335,566.00	1,466,635.00	131,069.00	9.81
TOTAL LICENSES AND PERMITS	18,900,694.00	19,668,850.00	768,155.00	4.06	9,258,715.00	9,526,602.00	267,886.00	2.89
INTERGOVERNMENTAL								
FEDERAL REVENUES	349,980.00	237,000.00	(112,980.00)	(32.28)	88,074.00	27,405.00	(60,668.00)	(68.88)
PAYMENTS IN LIEU OF TAXES	655,072.00	771,000.00	115,928.00	17.70	646,847.00	619,867.00	(26,979.00)	(4.17)
STATE REVENUES	6,449,250.00	6,417,834.00	(31,416.00)	(0.49)	3,218,450.00	3,232,203.00	13,753.00	0.43
TOTAL INTERGOVERNMENTAL	7,454,302.00	7,425,834.00	(28,468.00)	(0.38)	3,953,371.00	3,879,476.00	(73,894.00)	(1.87)
SALES AND SERVICES								
GENERAL REVENUES	148,673.00	171,925.00	23,252.00	15.64	81,170.00	75,805.00	(5,364.00)	(6.61)
PUBLIC SAFETY	179,437.00	179,400.00	(37.00)	(0.02)	89,640.00	84,988.00	(4,651.00)	(5.19)
HIGHWAY	522,175.00	560,200.00	38,025.00	6.79	365,921.00	385,470.00	19,549.00	5.34
TRAFFIC	84.00	200.00	115.00	135.46	85.00	(85.00)	(100.00)	(100.00)
CIVIC CENTER PARKING				(100.00)				(100.00)
SANITATION	29,565.00	30,000.00	435.00	1.47	10,344.00	9,109.00	(1,234.00)	(11.94)
HEALTH	9,185.00		(9,185.00)	(100.00)	4,820.00	4,871.00	51.00	1.06
CEMETERY, PARKS & RECREATION	214,927.00	159,645.00	(55,282.00)	(25.72)	101,095.00	196,601.00	95,506.00	94.47
ZONING BOARD	38,860.00	27,000.00	(11,860.00)	(30.52)	19,725.00	30,949.00	11,224.00	56.90
PARKING VIOLATIONS	14,279.00	18,000.00	3,720.00	26.05	9,030.00	5,050.00	(3,980.00)	(44.08)
COURT FINES	87,418.00	65,000.00	(22,418.00)	(25.64)	40,743.00	57,881.00	17,138.00	42.07
OTHER FINES	25,628.00		(25,628.00)	(100.00)	(2,909.00)	550.00	3,459.00	(118.91)
FEES	1,176,470.00	995,280.00	(181,190.00)	(15.40)	457,227.00	301,731.00	(155,495.00)	(34.01)
WITNESS FEES	84,967.00	95,100.00	10,133.00	11.93	48,933.00	82,490.00	33,557.00	68.58
TOTAL SALES AND SERVICES	2,531,669.00	2,301,750.00	(229,919.00)	(9.08)	1,225,825.00	1,235,498.00	9,673.00	0.79
OTHER REVENUE SOURCES								
INTEREST INCOME	2,218,008.00	2,434,000.00	215,992.00	9.74	888,900.00	1,136,691.00	247,791.00	27.88
FUND TRANSFERS	817,953.00	493,194.00	(324,759.00)	(39.70)	2,945.00	3,549.00	604.00	20.52
REIMBURSEMENTS	961,307.00	1,060,906.00	99,599.00	10.36	107,440.00	242,099.00	134,659.00	125.33
RENTALS & LEASES	772,623.00	758,200.00	(14,423.00)	(1.87)	4,973.00	21,036.00	16,063.00	323.00
SCHOOL CHARGEBACKS	8,062,865.00	8,264,748.00	201,883.00	2.50	2,463,678.00	3,045,432.00	581,754.00	23.61
MISCELLANEOUS	26,544.00	100,588.00	74,044.00	278.95	24,727.00	60,150.00	35,423.00	143.26
TOTAL OTHER REVENUE SOURCES	12,859,300.00	13,111,636.00	252,336.00	1.96	3,492,663.00	4,508,960.00	1,016,297.00	29.10
TOTAL	\$ 43,389,139.00	\$ 44,243,070.00	\$ 853,930.00	1.97	\$ 18,182,872.00	\$ 19,399,839.00	\$ 1,216,966.00	6.69

City of Manchester, New Hampshire
Combining Balance Sheet
- Special Revenue Funds -
December 31, 2006
(Unaudited)
(QT2BSSPEC)

	HUD Section 108	Cash Special Projects Fund	CDBG Fund	Other Grants Fund	Civic Center Fund	Expendable Trust Fund	Revolving Loan Fund	Combined Special Revenue Funds
ASSETS:								
Cash and Cash Equivalents	\$ 178,916.89	\$ 1,920,061.34	\$ (273,274.75)	\$ 109,124.94	\$ (281,564.29)	\$ 129,528.91	\$ 1,657.75	\$ 1,784,450.79
Restricted Cash				1,592,148.28	1,537,099.36	1,898,374.69	219,048.17	5,246,670.50
Investments						48,359.15		48,359.15
Receivables	5,824,083.11		279,957.28	100,072.79		527.48	230,945.52	6,435,586.18
TOTAL ASSETS:	\$ 6,003,000.00	\$ 1,920,061.34	\$ 6,682.53	\$ 1,801,346.01	\$ 1,255,535.07	\$ 2,076,790.23	\$ 451,651.44	\$ 13,515,066.62
LIABILITIES AND FUND EQUITY								
LIABILITIES:								
Accounts Payable	\$ 6,003,000.00	\$ 172,335.30	\$ 515,217.75	\$ 554,702.83				\$ 7,245,255.88
Accrued Liabilities		2,443.15	4,026.79	42,251.98				48,721.92
Other				216,065.26			\$ 221,000.00	437,065.26
Due to Other Funds				(8,585.46)				(8,585.46)
Deferred Revenue				1,592,148.28				1,592,148.28
TOTAL LIABILITIES	6,003,000.00	174,778.45	519,244.54	2,396,582.89	-	-	221,000.00	9,314,605.88
Fund Balances:								
Reserved for:								
Encumbrances		350,917.87	684,022.04	515,889.62				1,550,829.53
Land held for resale					\$ 309,203.20			309,203.20
Arts & Cultural Events					128,135.02			128,135.02
Unreserved:								
Undesignated Fund Balance		1,394,365.02	(1,196,584.05)	(1,111,126.50)	818,196.85	\$ 2,076,790.23	230,651.44	2,212,292.99
Total Fund Equity:	-	1,745,282.89	(512,562.01)	(595,236.88)	1,255,535.07	2,076,790.23	230,651.44	4,200,460.74
Total Liabilities & Equity	\$ 6,003,000.00	\$ 1,920,061.34	\$ 6,682.53	\$ 1,801,346.01	\$ 1,255,535.07	\$ 2,076,790.23	\$ 451,651.44	\$ 13,515,066.62

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenditures
and Changes in Fund Balance
-Special Revenue Funds-
For the Six Months Ended December 31, 2006
(UNAUDITED)
GAAP Basis
(QT2RESPEC)

	HUD Section 108 Funding	Cash Projects	Community Development Block Grant	Other Grants	Civic Center	Expendable Trust	Revolving Loan Fund	Total Special Revenue Funds
REVENUE:								
Federal and State Grants and Aid			\$ 1,180,990.89	\$ 2,923,550.24				\$ 4,104,541.13
and Services				156,048.64				156,048.64
Interest				916.82	\$ 18,067.84	\$ 9,298.71	\$ 13,920.94	42,204.31
Other				132,727.94	12,500.00	40,669.17		185,897.11
TOTAL REVENUES:	-	-	1,180,990.89	3,213,243.64	30,567.84	49,967.88	13,920.94	4,488,691.19
EXPENDITURES								
Current								
General Government		\$ 746,813.53	934,629.27	450,444.09	6,615.00	672.34		2,139,174.23
Public Safety		64,329.10		967,039.20				1,031,368.30
Health and Sanitation			17,141.22	595,390.13				612,531.35
Highways and Streets		649,018.91	558,983.30	2,634,447.74				3,842,449.95
Welfare and Human Services		221.39		61,292.09				61,513.48
Parks and Recreation		185,263.98	127,020.80	304,400.57				616,685.35
TOTAL EXPENDITURES	-	1,645,646.91	1,637,774.59	5,013,013.82	6,615.00	672.34	-	8,303,722.66
Excess/(Deficiency) of Revenues Over Expenditures	-	(1,645,646.91)	(456,783.70)	(1,799,770.18)	23,952.84	49,295.54	13,920.94	(3,815,031.47)
OTHER FINANCING SOURCES(USES):								
Transfers In		2,055,638.00						2,055,638.00
Transfers Out		(227,576.54)		(3,972.81)				(231,549.35)
TOTAL OTHER	-	1,828,061.46	-	(3,972.81)	-	-	-	1,824,088.65
Excess(Deficiency) of Rev and Other Sources Over Exp and Other Uses	-	182,414.55	(456,783.70)	(1,803,742.99)	23,952.84	49,295.54	13,920.94	(1,990,942.82)
Fund Balance, Beginning of Period	-	1,562,868.34	(55,778.31)	1,208,506.11	1,231,582.23	2,027,494.69	216,730.50	6,191,403.56
Fund Balance, End of Period	-	1,745,282.89	(512,562.01)	(595,236.88)	1,255,535.07	2,076,790.23	230,651.44	4,200,460.74

City of Manchester, New Hampshire
Combining Balance Sheet
- Enterprise Funds -
December 31, 2006
(Unaudited)
(QT2BSENTE)

	Environmental Protection Division	Water	Aviation	Recreation	Parking	Total Enterprise Funds
ASSETS:						
Cash and Cash Equivalents	\$ (112,091.25)	\$ 4,937,576.96	\$ 300.00	\$ (3,682,201.32)	\$ 2,233,966.47	\$ 3,377,550.86
Restricted Cash	1,447,234.39	7,866,043.96	37,809,994.26	12,991.54		47,136,264.15
Investments		4,485,524.89	36,905,952.18			41,391,477.07
Receivables	7,856,736.88	5,322,852.63	3,707,207.55	265,097.67	207,169.50	17,359,064.23
Prepaid Items	22,445.02	927,349.78	3,589,367.18	49,556.49		4,588,718.47
Inventories	55,671.71	855,776.96	172,658.41			1,084,107.08
Property and Equipment, Net	121,723,211.23	103,162,559.53	363,575,560.35	6,105,168.91		594,566,500.02
TOTAL ASSETS:	\$ 130,993,207.98	\$ 127,557,684.71	\$ 445,761,039.93	\$ 2,750,613.29	\$ 2,441,135.97	\$ 709,503,681.88
LIABILITIES AND NET ASSETS						
LIABILITIES:						
Accounts Payable	\$ 1,287,515.55	\$ 785,725.20	\$ 3,034,770.05	\$ 131,213.45	\$ 3,377.46	\$ 5,242,601.71
Retainage Payable	1,031,331.95	2,507,344.02				3,538,675.97
Accrued Liabilities	657,607.10	1,272,492.95	4,495,865.62	113,031.31		6,538,996.98
Other	63,287.38	325,620.10	1,463,696.56	80,736.48	8,829.76	1,942,170.28
Due to state of NH	8,451,446.35					8,451,446.35
Due to Other Funds			357,519.39	190,701.00		548,220.39
Bonds Payable	19,365,552.07	49,694,367.49	257,234,493.44	1,847,579.61		328,141,992.61
Accrual for Compensated Absences	325,765.39	1,177,602.92	366,074.65	224,354.33		2,093,797.29
Deferred Revenue				9,908.00		9,908.00
TOTAL LIABILITIES	31,182,505.79	55,763,152.68	266,952,419.71	2,597,524.18	12,207.22	356,507,809.58
NET ASSETS:						
Invested in Capital Assets, net of related debt	102,357,659.16	53,088,575.85	186,713,109.91	4,257,589.30		346,416,934.22
Retained Earnings:						
Reserved for Equipment Replacement	345,752.13					345,752.13
Reserved for Coverage Account			136,464.15			136,464.15
Reserved for PFCs			3,837,491.83			3,837,491.83
Reserved for Revenue Bond O&M		1,665,000.00	7,701,000.00			9,366,000.00
Reserved for Revenue Fund			2,700,752.24			2,700,752.24
Unreserved	(2,892,709.10)	17,040,956.18	(22,280,197.91)	(4,104,500.19)	2,428,928.75	(9,807,522.27)
Total Net Assets	99,810,702.19	71,794,532.03	178,808,620.22	153,089.11	2,428,928.75	352,995,872.30
Total Liabilities & Net Assets	\$ 130,993,207.98	\$ 127,557,684.71	\$ 445,761,039.93	\$ 2,750,613.29	\$ 2,441,135.97	\$ 709,503,681.88

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses
and Changes in Net Assets
- Enterprise Funds -
For the Six Months Ended September 30, 2006
(Unaudited)
GAAP Basis
(QT2REENTE)

	Environmental Protection Division	Water Works	Aviation	Recreation	Parking	Combined Enterprises
Operating Revenues:						
Charges for Goods and Services	\$ 6,227,742.58	\$ 8,598,784.06	\$ 19,206,662.54	\$ 712,311.25	\$ 2,253,469.72	\$ 36,998,970.15
Contributions Operations	231,804.79					231,804.79
Other		2,069,851.95	1,071,545.99	165.48	10,075.22	3,151,638.64
Total Operating Revenues:	<u>6,459,547.37</u>	<u>10,668,636.01</u>	<u>20,278,208.53</u>	<u>712,476.73</u>	<u>2,263,544.94</u>	<u>40,382,413.58</u>
Operating Expenses:						
Personnel Services	1,570,621.72	3,108,691.09	3,042,213.84	715,156.48	249,773.94	8,686,457.07
Plant Maintenance	8,563,481.74	565,323.03	1,199,062.91	58,000.49	5,488.42	10,391,356.59
Light / Heat and Power	956,668.37	518,199.78	1,079,771.37	135,868.37	8,416.40	2,698,924.29
General and Administrative	253,448.48	3,138,083.39	8,113,559.09	177,447.35	579,061.40	12,261,599.71
Depreciation and Amortization	2,068,225.00	908,205.00	7,937,796.18	190,692.00		11,104,918.18
Total Operating Expenses:	<u>13,412,445.31</u>	<u>8,238,502.29</u>	<u>21,372,403.39</u>	<u>1,277,164.69</u>	<u>842,740.16</u>	<u>45,143,255.84</u>
Operating Income (Loss)						
Over Expenditures	<u>(6,952,897.94)</u>	<u>2,430,133.72</u>	<u>(1,094,194.86)</u>	<u>(564,687.96)</u>	<u>1,420,804.78</u>	<u>(4,760,842.26)</u>
Non Operating Revenues (Expenses), Net						
Soundproofing Program Grant			2,011,585.96			2,011,585.96
Interest Income	72,512.48	397,723.73	1,139,586.21	(59,587.90)	8,123.97	1,558,358.49
Interest Expense	(615,132.12)	(1,016,575.27)	(6,080,529.24)	(79,706.61)		(7,791,943.24)
Debt Principal		(167,741.00)				(167,741.00)
Gain (Loss) on Disposal of Property and Equipment		2,340.90		(5,401,639.40)		(5,399,298.50)
Transfers In(Out)					1,000,000.00	1,000,000.00
Passenger Facility Charges			2,068,638.34			2,068,638.34
Customer Facility Charges			1,319,286.25			1,319,286.25
Rent and Other	83,729.19			73,566.00		157,295.19
Bond issuance costs			(136,570.25)			(136,570.25)
Total Non Operating Revenues (Expenses)	<u>(458,890.45)</u>	<u>(784,251.64)</u>	<u>321,997.27</u>	<u>(5,467,367.91)</u>	<u>1,008,123.97</u>	<u>(5,380,388.76)</u>
Net Income Before Capital Contributions	<u>(7,411,788.39)</u>	<u>1,645,882.08</u>	<u>(772,197.59)</u>	<u>(6,032,055.87)</u>	<u>2,428,928.75</u>	<u>(10,141,231.02)</u>
Capital Contributions		477,648.80	10,777,812.23			11,255,461.03
Changes In Net Assets	<u>(7,411,788.39)</u>	<u>2,123,530.88</u>	<u>10,005,614.64</u>	<u>(6,032,055.87)</u>	<u>2,428,928.75</u>	<u>1,114,230.01</u>
Fund Net Assets, Beginning of Period	<u>107,222,490.58</u>	<u>69,671,001.15</u>	<u>168,803,005.58</u>	<u>6,185,144.98</u>		<u>351,881,642.29</u>
Fund Net Assets, End of Period	<u>\$ 99,810,702.19</u>	<u>\$ 71,794,532.03</u>	<u>\$ 178,808,620.22</u>	<u>\$ 153,089.11</u>	<u>\$ 2,428,928.75</u>	<u>\$ 352,995,872.30</u>

City of Manchester, New Hampshire
Combining Balance Sheet
- Permanent Trust Funds -
December 31, 2006
(Unaudited)
(QT2BSPERM)

	Nonexpendable Cemetery Trust	Nonexpendable Library Trust	Total Nonexpendable Funds
ASSETS:			
Cash and Cash Equivalents	\$ 394,566.86	\$ 29,256.59	\$ 423,823.45
Restricted cash and cash equivalent	14,669,037.32	86,480.10	14,755,517.42
Investments	405,103.19	2,587,282.99	2,992,386.18
Receivables	1,437.20		1,437.20
TOTAL ASSETS:	<u>\$ 15,470,144.57</u>	<u>\$ 2,703,019.68</u>	<u>\$ 18,173,164.25</u>
LIABILITIES AND FUND EQUITY			
FUND EQUITY:			
Fund balances			
Reserved for			
Cemetery and Other Trust Funds	\$ 15,470,144.57		\$ 15,470,144.57
Library Trust Funds		\$ 2,703,019.68	2,703,019.68
Total Fund Equity:	<u>15,470,144.57</u>	<u>2,703,019.68</u>	<u>18,173,164.25</u>
Total Liabilities & Fund Equity	<u>\$ 15,470,144.57</u>	<u>\$ 2,703,019.68</u>	<u>\$ 18,173,164.25</u>

City of Manchester, New Hampshire
Combining Statement of Revenues, Expenses,
and Changes in Fund Balances
Non-expendable Trust Funds
For the three months ended September 30, 2006
(UNAUDITED)
(QT1REPERM)

	Cemetery Trusts	Library Trust	Combined Nonexpendable Trusts
REVENUE:			
Interest	\$ 70,710.53	\$ 7,844.43	\$ 78,554.96
Contributions	42,255.00	7,119.97	49,374.97
Net gain (loss) on securities	338,739.33	(182,249.75)	156,489.58
TOTAL REVENUES:	<u>451,704.86</u>	<u>(167,285.35)</u>	<u>284,419.51</u>
EXPENSES			
General Administrative		23,408.66	23,408.66
Investment management fee	1,856.39	4,278.10	6,134.49
TOTAL EXPENSES	<u>1,856.39</u>	<u>27,686.76</u>	<u>29,543.15</u>
Excess/(deficiency) of Revenues Over Expenditures	449,848.47	(194,972.11)	254,876.36
Fund Balance, Beginning of Period	<u>15,020,296.10</u>	<u>2,897,991.79</u>	<u>17,918,287.89</u>
Fund Balance, End of Period	<u><u>\$ 15,470,144.57</u></u>	<u><u>\$ 2,703,019.68</u></u>	<u><u>\$ 18,173,164.25</u></u>

City of Manchester, New Hampshire
Combining Balance Sheet
- Fiduciary Trust & Agency Funds -
December 31, 2006
(Unaudited)
(QT2BSFIDU)

	CRS Pension Trust	Old System Trust	Nonexpendable Agency Fund	Total Trusts and Agency Funds
ASSETS:				
Cash and Cash Equivalents		\$ (617,625.08)		\$ (617,625.08)
Restricted cash and cash equivalent		8,663,194.37		8,663,194.37
Investments	\$ 114,933,962.00	9,978,661.79		124,912,623.79
Receivables	1,534,353.00			1,534,353.00
Prepaid expenses	7,900.00			7,900.00
Equipment	176,560.00			176,560.00
TOTAL ASSETS:	<u>\$ 116,652,775.00</u>	<u>\$ 18,024,231.08</u>	<u>\$ -</u>	<u>\$ 134,677,006.08</u>
LIABILITIES AND FUND EQUITY				
LIABILITIES:				
Accounts payable	135,068.00			135,068.00
Accrued liabilities	883,526.00			883,526.00
TOTAL LIABILITIES	<u>1,018,594.00</u>	<u>-</u>	<u>-</u>	<u>1,018,594.00</u>
FUND EQUITY:				
Fund balances				
Reserved for				
Cemetery and Other Trust Funds	115,634,181.00	18,024,231.08		133,658,412.08
Total Fund Equity:	<u>115,634,181.00</u>	<u>18,024,231.08</u>	<u>-</u>	<u>133,658,412.08</u>
Total Liabilities & Fund Equity	<u>\$ 116,652,775.00</u>	<u>\$ 18,024,231.08</u>	<u>\$ -</u>	<u>\$ 134,677,006.08</u>

CITY OF MANCHESTER, NEW HAMPSHIRE
DISCRETE COMPONENT UNITS
COMBINING STATEMENT OF CHANGES
IN FIDUCIARY NET ASSETS-FIDUCIARY FUNDS
FOR THE SIX MONTHS ENDED DECEMBER 31, 2006
(UNAUDITED)
(QT2REFIDU)

	CRS PENSION TRUST	EXPENDABLE OLD SYSTEM TRUST	AGENCY FUND	COMBINED FIDUCIARY TRUSTS
Additions:				
Interest		173,363.81		173,363.81
Net realized and unrealized appreciation in fair value of inves		597,178.57		597,178.57
Net investment income	-	770,542.38	-	770,542.38
Total additions	-	770,542.38	-	770,542.38
Deductions				
Benefits paid directly to participa		926,462.90		926,462.90
Administrative expenses		27,550.64		27,550.64
Total deductions	-	954,013.54	-	954,013.54
Net Increase (Decrease)		(183,471.16)		(183,471.16)
Retained Earnings, Beginning of Period	115,634,181.00	18,207,702.24	-	133,841,883.24
Retained Earnings, End of Period	<u>\$ 115,634,181.00</u>	<u>\$ 18,024,231.08</u>	<u>\$ -</u>	<u>\$ 133,658,412.08</u>

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2006, 2005 AND 2004**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>ALDERMEN</u>					
SALARIES & WAGES	35,000	33,750	33,750	70,000	51.8%
EMPLOYEE BENEFITS	38,524	43,631	43,631	104,208	58.1%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES	155			808	100.0%
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTAL EXPENSES	73,678	77,381	77,381	175,016	55.8%
TOTAL REVENUES					
<u>ASSESSORS</u>					
SALARIES & WAGES	238,003	270,393	270,393	540,240	49.9%
EMPLOYEE BENEFITS	60,074	71,294	71,294	154,309	53.8%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	25	25	25	4,700	99.5%
OTHER PURCHASED SERVICES	6,643	7,347	7,347	16,140	54.5%
SUPPLIES & MATERIALS	1,989	2,597	2,597	9,380	72.3%
CAPITAL OUTLAY	2,752	455	455	2,300	80.2%
MISCELLANEOUS	50	320	320	2,700	88.1%
TOTAL EXPENSES	309,536	352,431	352,431	729,769	51.7%
TOTAL REVENUES	294,704	694,924	694,924	792,960	12.4%
<u>BUILDING & HOUSING CODE</u>					
SALARIES & WAGES	497,408	554,113	554,113	1,068,878	48.2%
EMPLOYEE BENEFITS	167,038	193,687	193,687	377,786	48.7%
PURCHASED PROFESSIONAL SERVICES				549	100.0%
PURCHASED PROPERTY SERVICES	1,728	2,445	2,445	6,354	61.5%
OTHER PURCHASED SERVICES	21,761	63,585	63,585	48,721	-30.5%
SUPPLIES & MATERIALS	1,259	1,609	1,609	8,527	81.1%
CAPITAL OUTLAY					
MISCELLANEOUS	364	464	464	3,000	84.5%
TOTAL EXPENSES	689,558	815,903	815,903	1,513,815	46.1%
TOTAL REVENUES	1,181,859	1,206,448	1,206,448	2,050,000	41.1%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2006, 2005 AND 2004**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>CITY CLERK</u>					
SALARIES & WAGES	\$ 419,393	\$ 411,787	\$ 411,787	863,013	52.3%
EMPLOYEE BENEFITS	114,479	120,927	120,927	253,428	52.3%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	14,071	13,234	13,234	24,082	45.0%
OTHER PURCHASED SERVICES	127,013	59,731	59,731	134,986	55.8%
SUPPLIES & MATERIALS	4,063	5,051	5,051	19,150	73.6%
CAPITAL OUTLAY				2,000	100.0%
MISCELLANEOUS	15,296	11,977	11,977	60,500	80.2%
TOTAL EXPENSES	694,316	622,705	622,705	1,357,159	54.1%
TOTAL REVENUES	458,300	235,469	235,469	1,565,425	85.0%
<u>ECONOMIC DEVELOPMENT</u>					
SALARIES & WAGES	48,365	98,544	98,544	180,439	45.4%
EMPLOYEE BENEFITS	13,688	30,393	30,393	54,221	43.9%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	569	7,440	7,440	1,000	-644.0%
OTHER PURCHASED SERVICES	6,940	9,463	9,463	22,689	58.3%
SUPPLIES & MATERIALS	299	2,451	2,451	1,600	-53.2%
CAPITAL OUTLAY					
MISCELLANEOUS	1,040	1,286	1,286	1,500	14.3%
TOTAL EXPENSES	70,902	149,576	149,576	261,449	42.8%
TOTAL REVENUES	53,176	7,419	7,419	120,901	93.9%
<u>SOLICITOR</u>					
SALARIES & WAGES	350,272	394,023	394,023	820,269	52.0%
EMPLOYEE BENEFITS	187,163	335,436	335,436	253,491	-32.3%
PURCHASED PROFESSIONAL SERVICES	248	7,500	7,500	17,125	56.2%
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES	49,710	61,362	61,362	11,836	-418.4%
SUPPLIES & MATERIALS	5,333	6,862	6,862	14,650	53.2%
CAPITAL OUTLAY					
MISCELLANEOUS	26,117	61,177	61,177	121,445	49.6%
TOTAL EXPENSES	618,842	866,360	866,360	1,238,816	30.1%
TOTAL REVENUES	61,500	61,500	61,500	463,810	86.7%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2006, 2005 AND 2004**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>FINANCE</u>					
SALARIES & WAGES	\$ 374,611	\$ 351,946	\$ 351,946	747,509	52.9%
EMPLOYEE BENEFITS	98,505	98,987	98,987	226,643	56.3%
PURCHASED PROFESSIONAL SERVICES	149,716	92,003	92,003	221,606	58.5%
PURCHASED PROPERTY SERVICES	40,575	11,000	11,000	31,600	65.2%
OTHER PURCHASED SERVICES	19,347	12,728	12,728	33,022	61.5%
SUPPLIES & MATERIALS	7,570	6,312	6,312	9,500	33.6%
CAPITAL OUTLAY	235	2,650	2,650	1,260	-110.3%
MISCELLANEOUS	114,140	7,611	7,611	7,200	-5.7%
TOTAL EXPENSES	804,700	583,237	583,237	1,278,340	54.4%
TOTAL REVENUES	2,643,890	3,145,578	3,145,578	7,798,656	59.7%
<u>INFORMATION SYSTEMS</u>					
SALARIES & WAGES	518,409	564,377	564,377	1,184,555	52.4%
EMPLOYEE BENEFITS	160,889	203,742	203,742	407,060	49.9%
PURCHASED PROFESSIONAL SERVICES	11,600	12,870	12,870	12,870	0.0%
PURCHASED PROPERTY SERVICES	312,150	345,572	345,572	464,074	25.5%
OTHER PURCHASED SERVICES	79,377	63,813	63,813	99,801	36.1%
SUPPLIES & MATERIALS	27,949	7,014	7,014	31,800	77.9%
CAPITAL OUTLAY	7,066	(1,894)	(1,894)		
MISCELLANEOUS	694	224	224	500	55.2%
TOTAL EXPENSES	1,118,135	1,195,719	1,195,719	2,200,660	45.7%
TOTAL REVENUES	14,040	5,165	5,165	114,235	95.5%
<u>MAYOR'S</u>					
SALARIES & WAGES	99,021	105,731	105,731	211,659	50.0%
EMPLOYEE BENEFITS	30,763	35,679	35,679	73,187	51.2%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES				100	100.0%
OTHER PURCHASED SERVICES	1,820	2,119	2,119	6,144	65.5%
SUPPLIES & MATERIALS	314	484	484	1,100	56.0%
CAPITAL OUTLAY					
MISCELLANEOUS					
TOTAL EXPENSES	131,918	144,014	144,014	292,190	50.7%
TOTAL REVENUES					

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2006, 2005 AND 2004**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>YOUTH SERVICES</u>					
SALARIES & WAGES	\$ 157,367	\$ 187,916	\$ 187,916	380,747	50.6%
EMPLOYEE BENEFITS	45,308	60,682	60,682	128,406	52.7%
PURCHASED PROFESSIONAL SERVICES	100	898	898	1,500	40.2%
PURCHASED PROPERTY SERVICES	4,846	5,846	5,846	11,775	50.3%
OTHER PURCHASED SERVICES	5,108	8,814	8,814	13,189	33.2%
SUPPLIES & MATERIALS	902	916	916	3,564	74.3%
CAPITAL OUTLAY	90	14,021	14,021	4,660	-200.9%
MISCELLANEOUS	2,172	2,191	2,191	9,864	77.8%
TOTAL EXPENSES	215,894	281,285	281,285	553,705	49.2%
TOTAL REVENUES	4,594	-	-		
<u>HUMAN RESOURCES</u>					
SALARIES & WAGES	290,992	322,102	322,102	630,700	48.9%
EMPLOYEE BENEFITS	503,028	(440,580)	(440,580)	249,069	276.9%
PURCHASED PROFESSIONAL SERVICES	36,282	38,850	38,850	45,000	13.7%
PURCHASED PROPERTY SERVICES				150	100.0%
OTHER PURCHASED SERVICES	8,176	4,365	4,365	30,326	85.6%
SUPPLIES & MATERIALS	3,284	6,272	6,272	9,967	37.1%
CAPITAL OUTLAY	15				
MISCELLANEOUS	1,746	2,393	2,393	7,800	69.3%
TOTAL EXPENSES	843,523	(66,598)	(66,598)	973,012	106.8%
TOTAL REVENUES	2,388	1,990	1,990	17,000	88.3%
<u>PLANNING</u>					
SALARIES & WAGES	325,426	357,434	357,434	709,084	49.6%
EMPLOYEE BENEFITS	91,687	105,333	105,333	213,825	50.7%
PURCHASED PROFESSIONAL SERVICES				2,500	100.0%
PURCHASED PROPERTY SERVICES	1,156	951	951	1,150	17.3%
OTHER PURCHASED SERVICES	4,917	5,525	5,525	13,521	59.1%
SUPPLIES & MATERIALS	849	1,896	1,896	2,850	33.5%
CAPITAL OUTLAY					
MISCELLANEOUS	(275)	5	5	250	98.0%
TOTAL EXPENSES	423,760	471,144	471,144	943,180	50.0%
TOTAL REVENUES	141,231	179,632	179,632	319,000	43.7%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2006, 2005 AND 2004**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>BUILDING MAINTENANCE DIVISION</u>					
SALARIES & WAGES	\$ 394,535	\$ 484,068	\$ 484,068	957,245	49.4%
EMPLOYEE BENEFITS	132,735	179,183	179,183	341,044	47.5%
PURCHASED PROFESSIONAL SERVICES	1,301	2,269	2,269	4,255	46.7%
PURCHASED PROPERTY SERVICES	174,852	202,326	202,326	327,700	38.3%
OTHER PURCHASED SERVICES	3,954,497	4,270,243	4,270,243	4,336,122	1.5%
SUPPLIES & MATERIALS	194,468	235,392	235,392	433,403	45.7%
CAPITAL OUTLAY	17,276	5,586	5,586	18,253	69.4%
MISCELLANEOUS	166,198	254,908	254,908	737,279	65.4%
TOTAL EXPENSES	5,035,862	5,633,975	5,633,975	7,155,301	21.3%
TOTAL REVENUES	2,185,896	2,199,303	2,199,303	6,351,635	65.4%
<u>TAX COLLECTOR</u>					
SALARIES & WAGES	238,054	259,910	259,910	524,370	50.4%
EMPLOYEE BENEFITS	73,256	90,575	90,575	162,660	44.3%
PURCHASED PROFESSIONAL SERVICES	491	672	672	20,000	96.6%
PURCHASED PROPERTY SERVICES				992	100.0%
OTHER PURCHASED SERVICES	11,577	10,860	10,860	40,066	72.9%
SUPPLIES & MATERIALS	888	812	812	9,750	91.7%
CAPITAL OUTLAY					
MISCELLANEOUS	24	51	51	200	74.5%
TOTAL EXPENSES	324,290	362,880	362,880	758,038	52.1%
TOTAL REVENUES	8,075,240	7,783,211	7,783,211	16,691,000	53.4%
<u>FIRE</u>					
SALARIES & WAGES	7,096,951	7,923,411	7,923,411	15,255,574	48.1%
EMPLOYEE BENEFITS	2,156,720	2,692,499	2,692,499	5,199,686	48.2%
PURCHASED PROFESSIONAL SERVICES	7,145	7,185	7,185	15,760	54.4%
PURCHASED PROPERTY SERVICES	137,995	171,712	171,712	356,726	51.9%
OTHER PURCHASED SERVICES	88,395	56,454	56,454	174,614	67.7%
SUPPLIES & MATERIALS	175,126	216,449	216,449	419,931	48.5%
CAPITAL OUTLAY	102,700	205,872	205,872	70,822	-190.7%
MISCELLANEOUS	11,379	10,451	10,451	22,388	53.3%
TOTAL EXPENSES	9,776,411	11,284,033	11,284,033	21,515,501	47.6%
TOTAL REVENUES	147,087	67,966	67,966	393,250	82.7%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2006, 2005 AND 2004**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>POLICE</u>					
SALARIES & WAGES	\$ 6,944,242	\$ 7,614,634	\$ 7,614,634	15,494,636	50.9%
EMPLOYEE BENEFITS	1,914,148	2,530,815	2,530,815	4,730,131	46.5%
PURCHASED PROFESSIONAL SERVICES	577	5,635	5,635	8,000	29.6%
PURCHASED PROPERTY SERVICES	207,131	193,626	193,626	237,400	18.4%
OTHER PURCHASED SERVICES	138,263	96,129	96,129	206,066	53.4%
SUPPLIES & MATERIALS	347,796	363,805	363,805	489,600	25.7%
CAPITAL OUTLAY	5,484	4,392	4,392	7,900	44.4%
MISCELLANEOUS	67,550	32,517	32,517	123,800	73.7%
TOTAL EXPENSES	9,625,192	10,841,552	10,841,552	21,297,533	49.1%
TOTAL REVENUES	792,439	728,685	728,685	2,112,649	65.5%
<u>HEALTH</u>					
SALARIES & WAGES	989,076	1,057,269	1,057,269	2,381,968	55.6%
EMPLOYEE BENEFITS	300,726	357,278	357,278	834,764	57.2%
PURCHASED PROFESSIONAL SERVICES	2,516	3,073	3,073	5,000	38.5%
PURCHASED PROPERTY SERVICES	10,201	3,807	3,807	18,400	79.3%
OTHER PURCHASED SERVICES	12,697	7,975	7,975	33,661	76.3%
SUPPLIES & MATERIALS	38,555	43,229	43,229	93,300	53.7%
CAPITAL OUTLAY	1,100				
MISCELLANEOUS	9,221	11,569	11,569	23,030	49.8%
TOTAL EXPENSES	1,364,091	1,484,200	1,484,200	3,390,123	56.2%
TOTAL REVENUES	211,198	217,607	217,607	1,932,108	88.7%
<u>HIGHWAY</u>					
SALARIES & WAGES	3,800,603	4,271,679	4,271,679	8,633,074	50.5%
EMPLOYEE BENEFITS	1,410,728	1,612,277	1,612,277	3,129,258	48.5%
PURCHASED PROFESSIONAL SERVICES	1,605	3,284	3,284	7,350	55.3%
PURCHASED PROPERTY SERVICES	2,771,431	2,892,163	2,892,163	5,129,577	43.6%
OTHER PURCHASED SERVICES	107,117	143,794	143,794	232,251	38.1%
SUPPLIES & MATERIALS	505,475	617,845	617,845	1,473,800	58.1%
CAPITAL OUTLAY	3,131	4,440	4,440	5,000	11.2%
MISCELLANEOUS	571,659	611,434	611,434	1,108,314	44.8%
TOTAL EXPENSES	9,171,750	10,156,916	10,156,916	19,718,624	48.5%
TOTAL REVENUES	2,082,714	2,122,772	2,122,772	3,724,836	43.0%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2006, 2005 AND 2004**

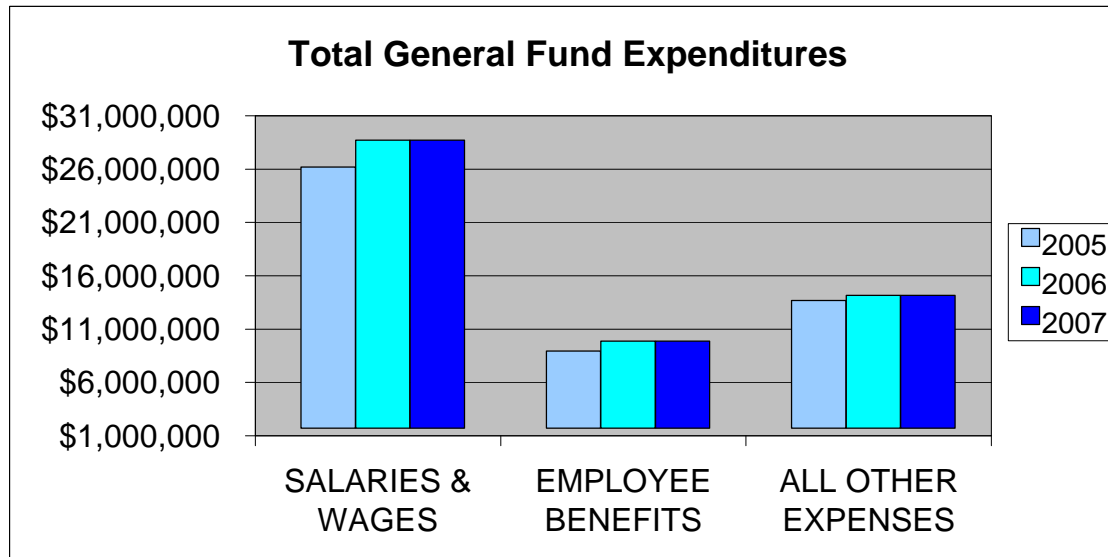
	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>TRAFFIC</u>					
SALARIES & WAGES	\$ 358,886	\$ 375,638	\$ 375,638	762,411	50.7%
EMPLOYEE BENEFITS	131,697	137,331	137,331	314,989	56.4%
PURCHASED PROFESSIONAL SERVICES	14,586	11,110	11,110	28,380	60.9%
PURCHASED PROPERTY SERVICES	565,977	391,357	391,357	1,120,404	65.1%
OTHER PURCHASED SERVICES	293,221	234,767	234,767	582,859	59.7%
SUPPLIES & MATERIALS	119,386	87,079	87,079	267,747	67.5%
CAPITAL OUTLAY					
MISCELLANEOUS	2,521	1,496	1,496	730	-104.9%
TOTAL EXPENSES	1,486,273	1,238,778	1,238,778	3,077,520	59.7%
TOTAL REVENUES	2,049,480	2,040,172	2,040,172	4,778,627	57.3%
<u>WELFARE</u>					
SALARIES & WAGES	226,932	245,639	245,639	520,539	52.8%
EMPLOYEE BENEFITS	70,979	89,220	89,220	165,776	46.2%
PURCHASED PROFESSIONAL SERVICES	111,070	112,000	112,000	182,000	38.5%
PURCHASED PROPERTY SERVICES	1,222	1,898	1,898	3,000	36.7%
OTHER PURCHASED SERVICES	19,534	3,707	3,707	10,986	66.3%
SUPPLIES & MATERIALS	603	1,509	1,509	2,300	34.4%
CAPITAL OUTLAY				500	100.0%
MISCELLANEOUS	212,270	224,828	224,828	386,285	41.8%
TOTAL EXPENSES	642,610	678,801	678,801	1,271,386	46.6%
TOTAL REVENUES	58,730	30,545	30,545	75,000	59.3%
<u>PARKS, RECREATION & CEMETERY</u>					
SALARIES & WAGES	1,040,390	1,056,293	1,056,293	2,096,815	49.6%
EMPLOYEE BENEFITS	261,201	297,979	297,979	573,878	48.1%
PURCHASED PROFESSIONAL SERVICES	598	180	180	1,000	82.0%
PURCHASED PROPERTY SERVICES	49,644	67,856	67,856	112,200	39.5%
OTHER PURCHASED SERVICES	36,880	32,331	32,331	62,745	48.5%
SUPPLIES & MATERIALS	112,921	143,928	143,928	359,137	59.9%
CAPITAL OUTLAY	8,560	-	-	25,000	100.0%
MISCELLANEOUS	169,626	95,884	95,884	151,072	36.5%
TOTAL EXPENSES	1,679,821	1,694,449	1,694,449	3,381,847	49.9%
TOTAL REVENUES	119,731	160,876	160,876	655,352	75.5%

**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2006, 2005 AND 2004**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>LIBRARY</u>					
SALARIES & WAGES	\$ 761,003	\$ 821,549	\$ 821,549	1,673,493	50.9%
EMPLOYEE BENEFITS	247,755	281,897	281,897	548,517	48.6%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	69,364	66,664	66,664	73,200	8.9%
OTHER PURCHASED SERVICES	8,798	10,092	10,092	65,876	84.7%
SUPPLIES & MATERIALS	145,004	145,041	145,041	339,989	57.3%
CAPITAL OUTLAY					
MISCELLANEOUS	91	108	108	400	73.0%
TOTAL EXPENSES	1,232,014	1,325,350	1,325,350	2,701,475	50.9%
TOTAL REVENUES					
<u>ELDERLY SERVICES</u>					
SALARIES & WAGES	82,955	89,321	89,321	179,547	50.3%
EMPLOYEE BENEFITS	33,017	40,092	40,092	74,103	45.9%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES	20,290	837	837	1,525	45.1%
OTHER PURCHASED SERVICES	3,421	3,726	3,726	4,981	25.2%
SUPPLIES & MATERIALS	17,016	31,880	31,880	34,852	8.5%
CAPITAL OUTLAY					
MISCELLANEOUS				130	100.0%
TOTAL EXPENSES	156,699	165,857	165,857	295,138	43.8%
TOTAL REVENUES					
<u>MCTV</u>					
SALARIES & WAGES	182,113	160,051	160,051	339,862	52.9%
EMPLOYEE BENEFITS				25,065	100.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES					
OTHER PURCHASED SERVICES					
SUPPLIES & MATERIALS					
CAPITAL OUTLAY					
MISCELLANEOUS		116,000	116,000	93,738	-23.7%
TOTAL EXPENSES	182,113	276,051	276,051	458,665	39.8%
TOTAL REVENUES					

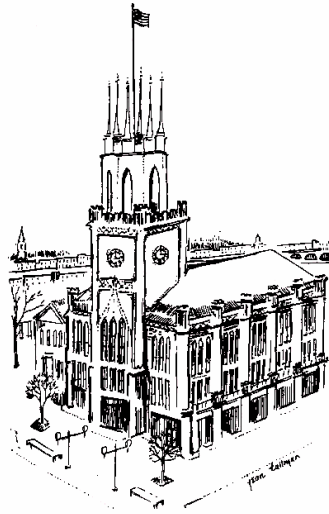
**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2006, 2005 AND 2004**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
<u>TOTAL GENERAL FUND</u>					
SALARIES & WAGES	\$ 25,470,007	\$ 28,011,580	\$ 28,011,580	56,226,627	50.2%
EMPLOYEE BENEFITS	8,244,106	9,168,356	9,168,356	18,595,504	50.7%
ALL OTHER EXPENSES	12,957,776	13,456,064	13,456,064	21,716,131	38.0%
TOTAL GENERAL FUND EXPENSES	46,671,889	50,636,000	50,636,000	96,538,262	47.5%
TOTAL GENERAL FUND REVENUES	20,578,196	20,889,262	20,889,262	49,956,444	58.2%



**CITY OF MANCHESTER
THREE YEAR HISTORY
EXPENDITURES AND REVENUE BY DEPARTMENT
FOR THE SIX MONTHS ENDED DECEMBER 31, 2006, 2005 AND 2004**

	2005 TOTAL OBLIGATIONS	2006 TOTAL OBLIGATIONS	2007 TOTAL OBLIGATIONS	2007 MODIFIED BUDGET	2007 PERCENTAGE UNOBLIGATED
AGGREGATION					
SALARIES & WAGES	\$ 23,262			251,224	100.0%
EMPLOYEE BENEFITS	7,032			103,608	100.0%
PURCHASED PROFESSIONAL SERVICES					
PURCHASED PROPERTY SERVICES				1,800	100.0%
OTHER PURCHASED SERVICES	409	415	415	139,750	99.7%
SUPPLIES & MATERIALS				4,800	100.0%
CAPITAL OUTLAY	1,828			10,000	100.0%
MISCELLANEOUS	12,777	15,906	15,906	323,500	95.1%
TOTAL EXPENSES	45,307	16,321	16,321	834,682	98.0%
TOTAL REVENUES	-	-	-	1,440,200	100.0%
AVIATION					
SALARIES & WAGES	1,843,418	2,070,023	2,070,023	4,636,120	55.4%
EMPLOYEE BENEFITS	616,669	912,334	912,334	1,600,880	43.0%
PURCHASED PROFESSIONAL SERVICES	380,580	693,749	693,749	565,000	-22.8%
PURCHASED PROPERTY SERVICES	9,783,356	11,170,164	11,170,164	11,341,000	1.5%
OTHER PURCHASED SERVICES	1,203,525	985,903	985,903	1,444,000	31.7%
SUPPLIES & MATERIALS	2,639,237	3,138,192	3,138,192	3,365,100	6.7%
CAPITAL OUTLAY	106,050	162,058	162,058	564,000	71.3%
MISCELLANEOUS	6,835,982	6,426,422	6,426,422	23,541,000	72.7%
TOTAL EXPENSES	23,408,817	25,558,845	25,558,845	47,057,100	45.7%
TOTAL REVENUES	24,870,094	29,500,925	29,500,925	54,403,450	45.8%
ENVIRONMENTAL PROTECTION					
SALARIES & WAGES	974,782	1,091,079	1,091,079	2,273,846	52.0%
EMPLOYEE BENEFITS	309,813	388,632	388,632	867,701	55.2%
PURCHASED PROFESSIONAL SERVICES	50,655	16,153	16,153	116,552	86.1%
PURCHASED PROPERTY SERVICES	272,244	199,339	199,339	508,667	60.8%
OTHER PURCHASED SERVICES	121,564	131,257	131,257	216,520	39.4%
SUPPLIES & MATERIALS	1,232,773	1,593,077	1,593,077	2,728,405	41.6%
CAPITAL OUTLAY	(3,435)	3,235	3,235	64,250	95.0%
MISCELLANEOUS	6,344,235	6,972,774	6,972,774	8,408,394	17.1%
TOTAL EXPENSES	9,302,631	10,395,546	10,395,546	15,184,335	31.5%
TOTAL REVENUES	7,048,607	8,231,635	8,231,635	14,336,020	42.6%
RECREATION					
SALARIES & WAGES	594,510	608,042	608,042	1,470,366	58.6%
EMPLOYEE BENEFITS	159,009	178,797	178,797	434,030	58.8%
PURCHASED PROFESSIONAL SERVICES	3,109	2,037	2,037	4,700	56.7%
PURCHASED PROPERTY SERVICES	40,612	58,516	58,516	117,750	50.3%
OTHER PURCHASED SERVICES	73,959	74,877	74,877	122,258	38.8%
SUPPLIES & MATERIALS	174,189	201,568	201,568	533,350	62.2%
CAPITAL OUTLAY	3,575	1,644	1,644	33,500	95.1%
MISCELLANEOUS	74,303	253,295	253,295	529,795	52.2%
TOTAL EXPENSES	1,123,266	1,378,775	1,378,775	3,245,749	57.5%
TOTAL REVENUES	903,074	979,793	979,793	2,461,968	60.2%



**Prepared by
FINANCE DEPARTMENT
CITY OF MANCHESTER
One City Hall Plaza
Manchester, New Hampshire 03101
Phone: (603) 624-6460
Fax: (603) 624-6549
Website: www.manchesternh.gov
E-Mail: Finance@manchesternh.gov**